



Nebraska Refund Claim  
for Documentary Stamp Tax  
• Attach a copy of the recorded deed.

FORM  
53

County Recorded	Date Recorded	Legal Description
Deed Book	Deed Page	

REGISTER OF DEEDS' NAME AND MAILING ADDRESS			CLAIMANT'S NAME AND MAILING ADDRESS		
Name			Name		
Street or Other Mailing Address			Street or Other Mailing Address		
City	State	Zip Code	City	State	Zip Code

1 Total amount of documentary stamp tax originally paid .....	1	
2 Amount of documentary stamp tax claimed to be due .....	2	
3 Net amount of documentary stamp tax refund claimed (line 1 minus line 2) .....	3	

BASIS FOR REFUND CLAIM OF DOCUMENTARY STAMP TAX

Under penalties of law, I declare that I have examined this claim, and that it is, to the best of my knowledge and belief, true, complete, and correct.  
I further certify that I took financial responsibility for the payment of the amount stated above and I was not reimbursed or credited in any manner.

sign  
here

Signature of Claimant Title Date Telephone

FOR COUNTY REGISTER OF DEEDS' RECOMMENDATION ONLY

<input type="checkbox"/> APPROVAL RECOMMENDED	COMMENTS: _____
<input type="checkbox"/> APPROVAL RECOMMENDED AS REVISED, SEE COMMENTS	_____
<input type="checkbox"/> DENIAL RECOMMENDED	_____

Date Received Signature of Register of Deeds Date

FOR NEBRASKA DEPARTMENT OF REVENUE USE ONLY

<input type="checkbox"/> APPROVED	COMMENTS: _____
<input type="checkbox"/> APPROVED AS REVISED, SEE COMMENTS	_____
<input type="checkbox"/> DENIED	_____

Date Received Authorized Signature Date

A COPY OF THE CHECK OR OTHER PROOF OF PAYMENT MUST BE ATTACHED TO THIS CLAIM.  
TO BE FILED WITH THE COUNTY REGISTER OF DEEDS

## INSTRUCTIONS

**WHO MAY FILE.** Any person paying the documentary stamp tax imposed by Neb. Rev. Stat. § 76-901 may file a claim for refund if the payment was: (1) the result of a misunderstanding or honest mistake of the taxpayer; (2) the result of a clerical error on the part of the register of deeds or the taxpayer; or (3) invalid for any reason.

**WHEN TO FILE.** A claim for refund of documentary stamp tax must be made within two years of payment. The claim for refund must be made on this form. Attach a copy of the recorded deed or other proof of payment. If the claim for refund is based upon an exemption listed in [Neb. Rev. Stat. § 76-902](#), state the statute subsection number and reason for the refund claim. Copies of any supporting documents should be attached to this form.

**WHERE TO FILE.** This form must be filed in the office of the register of deeds in the county where the tax was paid.

### **COUNTY REGISTER OF DEEDS AND TAX COMMISSIONER PROCEDURES FOR REVIEW OF REFUND CLAIM.**

The register of deeds must, within 30 days, make a recommendation of either approved, approved as revised, or denied. A copy of the recommendation, together with a copy of the claim, a copy of the [Real Estate Transfer Statement, Form 521](#), and the documentation, must be filed with the Tax Commissioner. Within 30 days after receiving the recommendation, the Tax Commissioner must approve or deny the claim for refund in whole or in part. A copy of the decision of the Tax Commissioner will be mailed to the register of deeds and to the claimant's address within ten days after the decision is rendered. If a refund is approved by the Tax Commissioner of all or a portion of the documentary stamp tax paid, the register of deeds is authorized to make the refund from the currently collected documentary stamp tax funds in the office of the register of deeds.

**APPEAL PROCEDURE.** A taxpayer denied a claim for refund, in whole or in part, may appeal the decision of the Tax Commissioner within 30 days to the Lancaster County District Court.

### **SPECIFIC LINE INSTRUCTIONS**

**LINE 1.** Enter the total amount of documentary stamp tax originally paid by the claimant. Attach a copy of the recorded deed and proof of payment of the documentary stamp tax, such as copies of receipts or canceled checks.

**LINE 2.** Enter the amount of documentary stamp tax you believe is due (if zero, enter zero). Provide the basis for this amount in the area provided. Attach any supporting documents substantiating this amount.

**LINE 3.** Enter the amount of documentary stamp tax refund claimed.